23.12.2025
Ct. no.551
Sl.19
Samarpita

W.P.A. 17939 of 2025

MOHAN KUMAR AGARWALA
VS
THE DRPUTY COMMISSIONER OF REVENUE, STATE TAX, RAIGANJ CHARGE AND ORS.

Mr.SandipChoraria,
Mr.AkashChakraborty
... for the petitioner
Mr. TanayChakraborty,
Mr. SaptakSanyal,
Mr. DebrajSahu
... for the State

1. Affidavit-of-Service filed by the petitioner is taken on record.
2. This writ petition challengesan order dated June 19, 2025, passed by the appellate authority under Section 107 of the WBGST Act, 2017/ CGST Act, 2017(hereafter the said Act of 2017), whereby, the petitioner's appeal against an order dated April 22, 2024 passed under Section 73, of the said Act of 2017, has been dismissed on the ground of delay.
3. The petitioner has taken this Court through the explanation furnished before the appellate authority for the delay occasioned in preferring the appeal (at page 38 of the writ petition) and submits that the petitioner remained unaware of the proceedings since the notices and orders pertaining to the adjudication proceedings were served upon the petitioner by uploadingthe same on the GST portal under the "additional notices and orders"tab. In support of such contention the petitioner's

has annexed screen shots of the relevant tab at pages 27 to 29 of the writ petition. It is further submitted that the petitioner got to know about the proceedings and the order only after the petitioner engaged a new accountant, upon the earlier accountant engaged by the petitioner leaving the job.

4. The petitioner also relies on a judgement of the Hon'ble Division Bench of this Court in case of ***M/sRam KumarSinhal– Vs-State of West Bengal &Ors.***dated***28.7.2025*** and submits that this Court has held that uploading of notices and orders on the portal under the additional notices and order tab cannot be treated as proper service.

5. It is further submitted that an adjudication order has been passed in gross violation of the principles of natural justice as well as Section 75(4) and Section 75(6) of the said Act of 2017.

6. Heard learned counsels appearing for the respective parties and considered the material on record. It is noticed that it was not indicated before the appellate authority that the notices and orders were served upon the petitioner by uploading the same on the GST portal under the "additional notices and orders" tab.

7. In such view of the matter, the appellate authority's order cannot be totally faulted for not condoning the delay. However, since the petitioner has placed the screen shots before this Court indicating that the notices were indeed served upon the petitioner by uploading the same on the

GST portal under the “additional notices and orders”tab which is not disputed by the respondents, therefore, this court is of the view that in terms of the law laid down by the Hon’ble Division Bench of this Court in the Case of ***M/sRam KumarSinhal****(Supra)*the same were not served upon the petitioner properly. In such view of the matter the delay occasioned by the petitioner in preferring the appeal before the appellate authority gets explained by the petitioner’s lack of knowledge. It therefore cannot be said that the petitioner was grossly negligent or had a lackadaisical attitude.

8. In view thereof the delay occasioned by the petitioner in preferring the appeal is condoned and the order impugned dated June 19,2025 passed by the appellate authority is set aside.The appeal filed by the petitioner is restored to the file by the appellate authority. The appellate authority shall now consider the same fresh on merits in accordance with law. It will be open to the petitioner to take all points before the appellate authority including the point that the adjudication order has been passed in palpable violation of the principles of natural justice and the provisions of the said Act of 2017.

9. It is submitted by the learned advocate appearing for the petitioner that the petitioner’s bank account has been attached on the strength of the adjudication order dated November 18, 2024, upon the petitioner’s appeal being dismissed by the appellate authority. Since the petitioner’s appeal has now been restored upon the appellate order

impugned being set aside and since it is not in dispute that the petitioner has put in the statutory pre-deposit in terms of Section 107(6)of the said Act, 2017, the attachment of the petitioner's account shall stand lifted.

10. With the aforesaid observation, the writ petition being **WPA 17939 of 2025** is disposed of.

(Om Narayan Rai, J.)